

AN ACT

ENTITLED, An Act to revise the definition of a single-family occupied dwelling and to repeal certain classifications of property.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-13-39 be amended to read as follows:

10-13-39. Each owner-occupied single-family dwelling in this state is specifically classified for the purpose of taxation. For the purposes of this section, an owner-occupied single-family dwelling is a house, condominium apartment, town house, town home, housing cooperatives where membership in the cooperative is strictly limited to stockholder occupants of the building, dwelling as classified in section 2 of this Act, and manufactured or mobile home as defined in § 32-3-1, which is assessed and taxed as a separate unit, including an attached or unattached garage and the parcel of land upon which the structure is situated as recorded in the records of the director of equalization. A person may only have one dwelling classified as an owner-occupied single-family dwelling.

Section 2. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as follows:

Any person may request the director of equalization before August first to specifically classify certain property for the purpose of taxation if a portion of any property, building, or structure is occupied by the owner. If the director of equalization determines that such portion is occupied by the owner, the director of equalization shall assess as a separate unit the portion of the property, building, or structure occupied and it shall be specifically classified for the purpose of taxation. An aggrieved person may appeal the decision of the director pursuant to chapter 1-26D. The director shall act upon the request within thirty days of the date of the request.

Section 4. That § 10-4-31 be repealed.

Section 5. That § 10-4-32 be repealed.

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I certify that the attached Act
originated in the

SENATE as Bill No. 156

Secretary of the Senate
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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 156
File No. _____
Chapter No. _____

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Received at this Executive Office
this ____ day of _____ ,

19__ at ____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 19__

Governor
=====

STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____, 19__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State